



STATE BOARD OF EQUALIZATION

November 29, 1962

Gentlemen:

On November 20, 1962, at the suggestion of Mr. "S", General Auditor of "E", we wrote to "C" regarding the function and reaction of aluminum sulfate when used in treating water.

On November 23, 1962, we received a reply from Mr. "D" of "C" which supported the claim by "E" that 91 percent of the applied dose of aluminum sulfate remained in solution and was sold along with the water.

In view of the foregoing, it is our opinion that the sales of aluminum sulfate to "E" for such purposes are exempt sales for resale. Accordingly, we are recommending that your claim for refund of sales tax paid with respect to such sales be granted.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

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